



# STATE OF TENNESSEE

## DEPARTMENT OF HUMAN RESOURCES

### CLASS SPECIFICATION

Class Title: <b>ACCOUNTING TECHNICIAN 1</b>			Abbreviation: <b>ACCTNG TEC 1</b>
Class Code: <b>09831</b>	OCC Code: <b>4</b>	Analyst: <b>SG</b>	Effective Date: <b>July 1, 1984</b>

**SUMMARY:** Under general supervision, is responsible for sub professional accounting work of considerable difficulty and supervisory work of routine difficulty; and performs related work as required.

**DISTINGUISHING FEATURES:** An employee in this class works in the preparation and maintenance of sub-professional accounting records, financial statements, and/or reports of moderate to considerable complexity. Work may involve the supervision of sub-professional accounting and general clerical staff in performing accounts receivable, accounts payable, payroll, auditing, and/or other related activities for a department, division, or specialized program. This class differs from that of Account Clerk in that an incumbent of the latter performs bookkeeping and clerical tasks of a more routine nature, with no supervisory responsibilities over accounting clerical staff. This class differs from that of Accounting Technician 2 in that an incumbent of the latter is responsible for supervising and participating in the preparation and maintenance of accounting records, reports, and financial statements of greater volume, difficulty, and/or complexity.

#### EXAMPLES OF DUTIES AND RESPONSIBILITIES

1. Prepares and maintains sub-professional accounting records of moderate to great complexity and detail; establishes, maintains, and oversees, through the entire accounting cycle, complete sets of books, including general ledgers, subsidiary ledgers and journals for special funds; maintains expenditure and budgetary control accounts; maintains double-entry books and reconciles bank accounts for a variety of funds.
2. Prepares and interprets moderately to highly complex and detailed financial statements and reports on various programs, activities, services, and operations; prepares "availability of funds" reports detailing the breakdown of fund apportionments, obligations, unobligated balances, and estimated financial commitments for federal funds; maintains cost center records and prepares forms and records for receiving, withdrawing, and transferring funds.
3. Supervises sub-professional accounting and clerical staff engaged in performing accounts payable, accounts receivable, payroll, and/or sub- professional audit activities of small to moderate size, scope, and/or complexity for a department, division, institution, agency, or specialized program; assists higher level accounting technical staff in supervising sub-professional accounting activities of great size and/or complexity.



# STATE OF TENNESSEE

## DEPARTMENT OF HUMAN RESOURCES

### CLASS SPECIFICATION

Class Title:  
**ACCOUNTING TECHNICIAN 1**

Abbreviation:  
**ACCTNG TEC 1**

Page 2

4. Assists professional accounting or operating staff in preparing budget documentation by collecting data, preparing summaries of appropriation requests, analyzing individual components of overall anticipated expenditures, and developing cost projections; assists in determining the validity of budgetary requests and developing methods for the collection and disbursement of funds; may monitor grant or contract expenditures.
5. Establishes and maintains personal contacts with associates, subordinate and supervisory staff, and members of the public by telephone and correspondence in requesting information clarifying accounts, discussing changes or corrections necessary for account adjustments, and resolving problems with the preparation and maintenance of accounting records and reports.
6. Operates a variety of office machines such as typewriters (to a limited extent), adding machines, calculators, remote computer terminals, and related equipment.
7. May act in a training capacity in learning to assist professional unemployment tax auditors or revenue tax auditors in performing professional duties; may learn to assist in auditing business or employer records and returns for completeness, accuracy, and conformance to pertinent laws, rules, and regulations and assessing any penalties and interest due.
8. May perform sub-professional auditing activities for the Department of Finance and Administration in auditing operating departments' payrolls, journal vouchers, travel records, invoices, and other records; checks the work of operating department sub-professional accounting personnel.

### MINIMUM QUALIFICATIONS

**Education and Experience:** Education equivalent to graduation from a standard high school and experience equivalent to three years of full-time clerical accounting or auditing work; qualifying full-time clerical accounting or auditing experience may be substituted for the required education on a year-for-year basis; Accounting course work from an accredited college or technical institute may substitute for the required experience under one of the following conditions: 4.5 quarter hours in accounting or bookkeeping is equivalent to a one-year substitution, 9 quarter hours in accounting or bookkeeping is equivalent to a two-year substitution; 12 quarter hours in accounting or bookkeeping is equivalent to a two and a half year substitution; 15 quarter hours in accounting and bookkeeping is equivalent to a three-year substitution.



# STATE OF TENNESSEE

## DEPARTMENT OF HUMAN RESOURCES

### CLASS SPECIFICATION

Class Title:

**ACCOUNTING TECHNICIAN 1**

Abbreviation:

**ACCTNG TEC 1**

Page 3

**Necessary Special Qualifications:** None.

**EXAMINATION METHOD:** Written Test, 100%, for Career Service positions. For Executive Service positions, Minimum Qualifications, Necessary Special Qualifications, and Examination Method are determined by the appointing authority.